

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – Commercial Tax Department - Ananthapuramu Division - Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuramu - presently Assistant Commissioner(Commercial Tax), Office of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad - Reconciliation on cash remittances by Officers of the Ananthapuramu-I and II circles with reference to chitta - Found discrepancies and misappropriations - Report submitted by Deputy Commissioner, Commercial Tax Ananthapuramu - Article of Charges framed- Written Statement of Defence submitted - punishment of "Censure" imposed – Orders - Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.804

Dated:29 -07-2016.

Read the following:-

- Ref:-1) DC(CT), ATP Rc.No.A1/163/2015 (PS), Dated:28-09-2015.
2) CCT's Ref.No.V1/440/2015, dated:25-02-2016.
3) Govt Memo.No.17023/16/2016/Vig.II-1, Dated: 25.04.2016
4) G.O.Rt.No.499, Rev(Vig.II) Dept, dated:25.04.2016.
5) Written Statement of Defence of Sri John Srinivasulu, dated:25.06.2016

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ORDER:

Whereas in the reference 2nd read above, the Commissioner of Commercial Taxes, Andhra Pradesh has stated that while crosschecking and reconciling the Cash collections and remittances in the offices of Ananthapuram I & II circles, it is found that an amount of Rs.79,58,204/- was misappropriated during the period from August 2014 to March 2015 and certain employees of Ananthapuram I & II circles, including Sri John Srinivasulu, the then Commercial Tax Officer(Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuramu and Present Assistant Commissioner(Commercial Tax), Office of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad have committed certain irregularities. Accordingly, disciplinary action has been initiated by the Commissioner of Commercial Taxes against the all the other staff except two accused officers viz., Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), O/o Deputy Commissioner (Commercial Tax), Ananthapuram and Present Assistant Commissioner (Commercial Taxes), O/o the Commissioner (Commercial Tax), Andhra Pradesh, Hyderabad and another, against whom, the Commissioner of Commercial Taxes requested the Government for initiation of disciplinary action in the matter.

2. Whereas, in the reference 4th read above, the following charges have been framed against John Srinivasulu, the then Commercial Tax Officer, O/o Deputy Commissioner (Commercial Tax), Ananthapuram, calling for Written Statement of Defence to submit within 10 days, in connection with misappropriation of Government money, as per rule 20(5) of Andhra Pradesh Civil Services (Classification, Control & Appeal) Rules 1991.

Article of charge-I:

That the said Sri John Sreenivasulu, Commercial Tax Officer (Intelligence), Office of Deputy Commissioner (Commercial Tax), Ananthapuram has committed certain irregularities while working as Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner, Ananthapuramu from 01.04.2011 to 31.8.2015 have failed to discharge his official duties properly.

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The Deputy Commissioner (Commercial Tax), Ananthapuram conducted enquiry on mismatching of challans entered in VATIS with reference to treasury data and reported non-remittance of Cash collections of tax made by the officers in the offices of Ananthapuram-I & II circle to an extent of Rs.79,58,204/-. Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuramu circle, presently Assistant Commissioner (Commercial Tax), Office of the Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad while functioning in the aforesaid office found to have collected cash and issued receipts for cash collections of tax, to an extent of Rs.2,98,675/- but failed to take proper care to remit into the Government Treasury through proper challans as per rules. Thus he is responsible for misappropriation of Government money to an extent of Rs.2,98,675/-.

Article of charge-II

Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuramu, presently Assistant Commissioner, Commercial Tax, Office of the Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad failed to ensure that the cash collections of tax are remitted into Government Treasury through proper challans and the same are entered into the Treasury chitta. He is responsible for entering the unremitted challans into VATIS and gave credit to the dealers without actually remitting the amount in Government Treasury.

Thus Sri John Sreenivasulu, the then Commercial Tax Officer, (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuram and present Assistant Commissioner (Commercial Tax), Office of the Commissioner (Commercial Tax), Andhra Pradesh, Hyderabad by his above mentioned Acts, exhibited lack of integrity, devotion to duty, conduct unbecoming of Government Servant in violation to the provisions under Rule 3 (1) and (2) of Andhra Pradesh Civil Services (Conduct) Rules 1964.

3. Whereas in the reference 5th read above, Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), O/o the Deputy Commissioner (Commercial Tax), Ananthapuram, has submitted his Written Statement of Defence stating that the Commercial Tax Officer being gazetted officer in the department, would not normally undertake to visit the treasury/bank for remittance of the taxes so collected. The ministerial staff attached to him/her would attend to the job of remitting the taxes collected by the Commercial Tax Officer, into the treasury. But unfortunately he was not provided with any assistance of ministerial staff during his tenure as Commercial Tax Officer (Intelligence) Ananthapuram. He has further submitted that in view of the peculiar situation, he had to handover the taxes collected by him to Sri Vinayaka, Junior Assistant O/o Commercial Tax Officer -I, Ananthapur for remittance into the Treasury since, he has been remitting the taxes collected in respect of his circle office and other Commercial Tax Offices in the building since a long time. This handing over the tax money to Sri Vinayaka was under bonafide belief that he would remit the amount for remittance into the treasury. As such, no malafides can be attributed to him in this regard especially, the tax amount so handed over by him to Sri Vinayaka was remitted by him in the treasury along with interest through challans under his own signature subsequently. Further, the charged officer submitted that as per the report of Deputy Commissioner (Commercial Tax) Ananthapuram, Dated:06.04.2016 Sri Vinayaka, Junior Assistant is the real culprit in the entire episode of misappropriation of tax amount. Therefore, he has submitted that there is no loss of revenue in this regard warranting initiation of any disciplinary proceedings against him. Therefore, he has requested the Government as Disciplinary Authority to drop all further action

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pursuant to the charges framed in the reference cited, especially as he had rendered unblemished service throughout his career and he is at the verge of retirement on attaining the age of superannuation on 31.08.2017.

4. After detailed examination of the matter Government have observed that the charged officer Sri John Srinivasulu, the then Commercial Tax Officer O/o the Deputy Commissioner (Commercial Tax), Ananthapuram and also other officials used to send Sri.B.Vinayaka, Junior Assistant for remittance of the taxes collected into the Treasury. The Junior Assistant, Sri B.Vinayaka has misappropriated the amount and a criminal case was also filed on Sri B.Vinayaka, Junior Assistant. Hence, it is opined that no malafied can be attributed to the charged officer Sri John Srinivasulu, the then Commercial Tax Officer. Further, the misappropriated amount of Rs.2,98,675/- has been remitted back to the Government Account and hence there is no revenue loss to the Government. However, it is also observed that there is negligence and procedural lapse on the part of Sri John Srinivasulu, therefore, it has been decided to impose a punishment of "Censure" on Sri John Srinivasulu, for the negligence and procedural lapse on his part. Accordingly, Government hereby order to impose a punishment of "Censure" against Sri John Srinivasulu, the then Commercial Tax Officer (Intelligence), O/o the Deputy Commissioner (Commercial Tax), Ananthapuram for his negligence and procedural lapse on his part in the above issue of misappropriation.

5. The Commissioner of Commercial Taxes, Andhra Pradesh shall take further necessary action in the matter, accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), O/o the Deputy Commissioner (Commercial Tax), Ananthapuram and Present Assistant Commissioner (Commercial Taxes), Office of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, (through the Commissioners of Commercial Taxes, Andhra Pradesh, Hyderabad)

Copy to:

The Deputy Commissioner (Commercial Tax),
Ananthapuram Division. Ananthapuram
SC/SF

//FORWARDED :: BY ORDER//

SECTION OFFICER